

the value in money. A tax for town purposes may also be levied upon franchises and incomes: *Provided*, no income shall be taxed when the property from which the income is derived is taxed.

SEC. 38. That if the real estate sold as aforesaid shall not be re- deemed within the time required by law, the corporation shall convey the same in fee to the purchaser or his assigns; and the recital in such conveyance, or in any other conveyance of land sold for taxes due the town, that the taxes were due, or of any other matter required to be true or done before the sale might be made, shall be *prima facie* evidence that the same was true and done.

Conveyance of land to purchaser.

*Prima facie* evidence.

SEC. 39. That in addition to the subjects listed for taxation, the commissioners may levy a tax on the following subjects, the amount of which tax, when fixed, shall be collected by the town collector immediately, and if the same be not paid on demand, the same may be recovered by suit on the articles upon which the tax is imposed, or any other property of the owners may be forthwith distrained and sold to satisfy the same, viz. :

License taxes.

(1.) Upon all itinerant merchants or peddlers selling or offering to sell in the town, a tax not exceeding fifty dollars per year, except such only as sell books, charts or maps.

Peddlers, &c.

(2.) On every bowling alley, and every billiard table, and every pool table, and every bagatelle table, and every other table or gaming contrivance, the object of which is gain, and for the use of which a charge is made, a tax not exceeding one hundred dollars, reserving the right to remove it or them at any time as a nuisance.

Bowling alleys, &c.

(3.) On all keepers of eating-houses or restaurants, fish or meat, or vegetable or bread stands or fruiterers, a tax not exceeding twenty-five dollars per year.

Restaurants, &c.

(4.) Upon every company of circus riders, who shall exhibit within the town or within one mile thereof, a tax not exceeding two hundred dollars for each day, the tax to be paid before the exhibition, and if not to be double.

Circuses, &c.

(5.) Upon every person or company exhibiting in the town or within two miles thereof, stage or theatrical plays, sleight-of-hand performances, rope dancing, tumbling, wire dancing or menagerie, a tax not exceeding one hundred dollars for every day they exhibit.

Theatrical, &c., companies.

(6.) Upon every exhibition for reward of artificial curiosities (models of useful inventions excepted), in the town or in one mile thereof, a tax not exceeding fifty dollars, to be paid in advance.

Artificial curiosities.

(7.) Upon each show or exhibition of any kind, and on each concert for reward, and on every strolling musician, except for charitable purposes, a tax not exceeding twenty dollars, to be paid before exhibition.

Shows, concerts, &c.

(8.) On every license to sell wines, cordials, malt and spirituous liquors, a tax not to exceed three hundred dollars, reserving the right

Liquor dealers.